

FYE 2009 Review - Annual Financial Report

School District: Henry County
 Audit Firm Name: Charles T Mitchell Company
 Date: 1/28/2010
 1st Audit Reviewer: Jeffrey Coulter
 2nd Audit Reviewer:

Date Generated: January 29, 2010 10:46:41 AM

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	3,947,959.65	3,947,959.65	0.00	3,947,960.00	-0.35	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	2,624,849.05	-2,624,849.05	0.00	2,624,849.05	
Revenue (State) - 3XXX (Not 3900)	8,698,904.41	8,698,904.41	0.00	11,323,753.00	-2,624,848.59	
Revenue (Federal) - 4XXX	7,136.18	7,136.18	0.00	7,136.00	0.18	
Total Revenues	12,654,000.24	15,278,849.29	-2,624,849.05	15,278,849.00	0.29	
Expenditures-Not including Transfers Out or On Behalf	12,288,711.60	12,288,711.60	0.00	14,913,560.00	-2,624,848.40	
Expenditures-On Behalf	0.00	2,624,849.05	-2,624,849.05	0.00	2,624,849.05	
Total Expenditures	12,288,711.60	14,913,560.65	-2,624,849.05	14,913,560.00	0.65	
Excess (Deficiency) of Revenues Over Expenditures	365,288.64	365,288.64	0.00	365,289.00	-0.36	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	41,570.00	41,570.00	0.00	41,570.00	0.00	
Total Other Financing Sources, Uses and Transfers	-41,570.00	-41,570.00	0.00	-41,570.00	0.00	
Net Change in Fund Balance	323,718.64	323,718.64	0.00	323,719.00	-0.36	
Beginning Fund Balance - July 1	2,342,483.95	2,342,483.95	0.00	3,553,989.00	-1,211,505.05	Unexplained difference in beginning balance and not matching last year ending balance
Ending Balance - June 30	2,666,202.59	2,666,202.59	0.00	3,877,708.00	-1,211,505.41	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	2,624,849.05	-2,624,849.05	0.00	2,624,849.05	Financial Audit Report does not provide a breakout of On Behalf Payments
On-Behalf Expenditures by Fund	0.00	2,624,849.05	-2,624,849.05	0.00	2,624,849.05	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	19,120.84	19,120.84	0.00	19,121.00	-0.16	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	879,944.92	879,944.92	0.00	879,945.00	-0.08	
Revenue (Federal) – 4XXX	1,176,224.76	1,176,224.76	0.00	1,176,224.00	0.76	
Total Revenues	2,075,290.52	2,075,290.52	0.00	2,075,290.00	0.52	
Expenditures-Not including Transfers Out and not 0280	2,116,860.52	2,116,860.52	0.00	2,116,860.00	0.52	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	2,116,860.52	2,116,860.52	0.00	2,116,860.00	0.52	
Excess (Deficiency) of Revenues Over Expenditures	-41,570.00	-41,570.00	0.00	-41,570.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	41,570.00	41,570.00	0.00	41,570.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	41,570.00	41,570.00	0.00	41,570.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (310)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	194,201.00	194,201.00	0.00	194,201.00	0.00	
Total Revenues	194,201.00	194,201.00	0.00	194,201.00	0.00	
Expenditures-Not including Transfers Out	35,400.80	35,400.80	0.00	35,401.00	-0.20	
Total Expenditures	35,400.80	35,400.80	0.00	35,401.00	-0.20	
Excess (Deficiency) of Revenues Over Expenditures	158,800.20	158,800.20	0.00	158,800.00	0.20	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	-197,872.20	-197,872.20	0.00	0.00	-197,872.20	Refer Pg 33 Financial Audit Report, difference is a classification
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	197,872.00	-197,872.00	
Total Other Financing Sources, Uses and Transfers	-197,872.20	-197,872.20	0.00	-197,872.00	-0.20	
Net Change in Fund Balance	-39,072.00	-39,072.00	0.00	-39,072.00	0.00	
Beginning Fund Balance - July 1	39,072.00	39,072.00	0.00	39,072.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 320 (Building) (320)						
Revenue (Local) - 1XXX	682,481.00	682,481.00	0.00	682,481.00	0.00	
Revenue (State) – 3XXX	702,172.00	702,172.00	0.00	702,172.00	0.00	
Total Revenues	1,384,653.00	1,384,653.00	0.00	1,384,653.00	0.00	
Expenditures-Not including Transfers Out	1,318,695.60	1,318,695.60	0.00	1,318,696.00	-0.40	
Total Expenditures	1,318,695.60	1,318,695.60	0.00	1,318,696.00	-0.40	
Excess (Deficiency) of Revenues Over Expenditures	65,957.40	65,957.40	0.00	65,957.00	0.40	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	-89,454.23	-89,454.23	0.00	-89,455.00	0.77	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	-89,454.23	-89,454.23	0.00	-89,455.00	0.77	
Net Change in Fund Balance	-23,496.83	-23,496.83	0.00	-23,498.00	1.17	
Beginning Fund Balance - July 1	23,496.83	23,496.83	0.00	23,497.00	-0.17	
Ending Balance - June 30	0.00	0.00	0.00	-1.00	1.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	72,947.54	72,947.54	0.00	72,948.00	-0.46	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	72,947.54	72,947.54	0.00	72,948.00	-0.46	
Expenditures-Not including Transfers Out	10,251,135.39	10,251,135.39	0.00	10,251,135.00	0.39	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	10,251,135.39	10,251,135.39	0.00	10,251,135.00	0.39	
Excess (Deficiency) of Revenues Over Expenditures	-10,178,187.85	-10,178,187.85	0.00	-10,178,187.00	-0.85	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	287,326.43	287,326.43	0.00	287,327.00	-0.57	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	287,326.43	287,326.43	0.00	287,327.00	-0.57	
Net Change in Fund Balance	-9,890,861.42	-9,890,861.42	0.00	-9,890,860.00	-1.42	
Beginning Fund Balance - July 1	0.00	0.00	0.00	12,587,407.00	-12,587,407.00	Unexplained difference in beginning balance and not matching last year ending balance
Ending Balance - June 30	-9,890,861.42	-9,890,861.42	0.00	2,696,547.00	-12,587,408.42	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	16,381,092.30	19,005,941.35	-2,624,849.05	19,005,941.00	0.35	
Total Expenditures - Governmental Funds	26,010,803.91	28,635,652.96	-2,624,849.05	28,635,652.00	0.96	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	-9,629,711.61	-9,629,711.61	0.00	-9,629,711.00	-0.61	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance - Governmental Funds	-9,629,711.61	-9,629,711.61	0.00	-9,629,711.00	-0.61	
Beginning Fund Balance - July 1 - Governmental Funds	2,405,052.78	2,405,052.78	0.00	16,203,965.00	-13,798,912.22	Unexplained difference in beginning balance and not matching last year ending balance
Ending Fund Balance - June 30 - Governmental Funds	-7,224,658.83	-7,224,658.83	0.00	6,574,254.00	-13,798,912.83	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	574,594.54	574,594.54	0.00	574,695.00	-100.46	
Total Operating Revenues	574,594.54	574,594.54	0.00	574,695.00	-100.46	
Expenditures-Not including Transfers Out or On-behalf	1,204,085.07	1,274,623.26	-70,538.19	1,415,574.00	-140,950.74	Refer Pg 14 Financial Audi Report, differences not readily identifiable
Expenditures-On Behalf	0.00	140,951.20	-140,951.20	0.00	140,951.20	
Expenditures - Depreciation Only (Fund 81)	10,358.44	10,358.44	0.00	10,359.00	-0.56	
Total Operating Expenses	1,214,443.51	1,425,932.90	-211,489.39	1,425,933.00	-0.10	
Operating Income (Loss)	-639,848.97	-851,338.36	211,489.39	-851,238.00	-100.36	
Non-Operating Revenue - Interest Income Only (Local) - 1510	990.68	990.68	0.00	991.00	-0.32	
Revenue (State) – 3XXX	13,631.00	13,631.00	0.00	154,582.00	-140,951.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	140,951.20	-140,951.20	0.00	140,951.20	
Donated Commodities – 4550	0.00	58,793.00	-58,793.00	58,793.00	0.00	
Revenue (Federal) - 4XXX, not 4550	719,406.00	719,406.00	0.00	719,406.00	0.00	
Revenue (Other) - Not transfers In– 5XXX	100.00	100.00	0.00	0.00	100.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	734,127.68	933,871.88	-199,744.20	933,772.00	99.88	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	94,278.71	82,533.52	11,745.19	82,534.00	-0.48	
Beginning Net Assets - July 1	83,476.78	83,476.78	0.00	160,362.00	-76,885.22	Unexplained difference in beginning balance and not matching last year ending balance
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 51 and 81 Ending Net Assets - June 30	177,755.49	166,010.30	11,745.19	242,896.00	-76,885.70	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	17,157.12	17,157.12	0.00	17,157.00	0.12	
Total Operating Revenues	0.00	0.00	0.00	17,157.00	-17,157.00	Program error not calculating Total for Unaudited and Audited amount
Expenditures-Not including Transfers Out	13,430.69	13,430.69	0.00	13,431.00	-0.31	
Total Operating Expenses	13,430.69	13,430.69	0.00	13,431.00	-0.31	
Operating Income (Loss)	-13,430.69	-13,430.69	0.00	3,726.00	-17,156.69	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	-13,430.69	-13,430.69	0.00	3,726.00	-17,156.69	
Beginning Net Assets - July 1	7,006.46	7,006.46	0.00	7,006.00	0.46	
Ending Net Assets - June 30	-6,424.23	-6,424.23	0.00	10,732.00	-17,156.23	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	574,594.54	574,594.54	0.00	591,852.00	-17,257.46	Program error not calculating Total for Unaudited and Audited amount
Total Operating Expenses - Proprietary Funds	1,227,874.20	1,439,363.59	-211,489.39	1,439,364.00	-0.41	
Operating Income (Loss) - Proprietary Funds	-653,279.66	-864,769.05	211,489.39	-847,512.00	-17,257.05	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	734,127.68	933,871.88	-199,744.20	933,772.00	99.88	
Net Transfers In (Out) - Proprietary Funds	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss) - Proprietary Funds	80,848.02	69,102.83	11,745.19	86,260.00	-17,157.17	
Net Assets, July 1, 2008 - Proprietary Funds	90,483.24	90,483.24	0.00	167,368.00	-76,884.76	Unexplained difference in beginning balance and not matching last year ending balance
Net Assets, June 30, 2009 - Proprietary Funds	171,331.26	159,586.07	11,745.19	253,628.00	-94,041.93	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	3.02	3.02	0.00	0.00	3.02	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	3.02	3.02	0.00	0.00	3.02	
Deductions	1,000.00	1,000.00	0.00	0.00	1,000.00	
Total Deductions	1,000.00	1,000.00	0.00	0.00	1,000.00	
Change in Net Assets	-996.98	-996.98	0.00	0.00	-996.98	
Beginning Net Assets - July 1	52,781.08	52,781.08	0.00	0.00	52,781.08	
Ending Net Assets - June 30	51,784.10	51,784.10	0.00	0.00	51,784.10	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	3.02	3.02	0.00	0.00	3.02	
Total Deductions - Fiduciary Funds	1,000.00	1,000.00	0.00	0.00	1,000.00	
Change in Net Assets - Fiduciary funds	-996.98	-996.98	0.00	0.00	-996.98	
Beginning Net Assets July 1 - Fiduciary Funds	52,781.08	52,781.08	0.00	0.00	52,781.08	
Ending Net Assets - June 30 - Fiduciary Funds	51,784.10	51,784.10	0.00	0.00	51,784.10	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	140,951.20	-140,951.20	0.00	140,951.20	Financial Audit Report does not Provide a breakout of On Behalf Payment
Fund 51 - On-Behalf Expenditures	0.00	140,951.20	-140,951.20	0.00	140,951.20	
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	971,833.92	971,833.92	0.00	625,294.00	346,539.92	Refer Pg 24 Note D Financial Audit Report
Depreciation Expense - Fund 81	10,358.44	10,358.44	0.00	1,018.00	9,340.44	Refer Pg 24 Note D Financial Audit Report

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	0.00	2,765,800.25	-2,765,800.25	2,725,506.26	40,293.99	Refer to KDE Website for On Behalf Payment
On-Behalf Payments (Audit)	0.00	0.00	0.00	0.00	0.00	Audit Report does not reflect total on behalf payment in the note section
On-Behalf Payments (Audit - KDE Web)	0.00	-2,765,800.25	2,765,800.25	-2,725,506.26	-40,293.99	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	-16,347.98	-16,347.98	0.00	0.00	-16,347.98	Program Error
Deductions	971,833.92	971,833.92	0.00	0.00	971,833.92	
Change Total assets	-988,181.90	-988,181.90	0.00	0.00	-988,181.90	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-988,181.90	-988,181.90	0.00	0.00	-988,181.90	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	Program Error
Deductions	10,358.44	10,358.44	0.00	0.00	10,358.44	
Change Total assets	-10,358.44	-10,358.44	0.00	0.00	-10,358.44	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-10,358.44	-10,358.44	0.00	0.00	-10,358.44	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	-16,347.98	-16,347.98	0.00	0.00	-16,347.98	See Above
Total Deductions - Fixed Assets	982,192.36	982,192.36	0.00	0.00	982,192.36	
Change in Total Fixed Assets	-998,540.34	-998,540.34	0.00	0.00	-998,540.34	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	-998,540.34	-998,540.34	0.00	0.00	-998,540.34	